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BEFORE THE DIVISION OF OIL, GAS AND MINING
DEPARTMENT OF NATURAL RESOURCES
STATE OF UTAH

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| IN THE MATTER OF TENTATIVE DECISION TO APPROVE A LARGE MINING AND RECLAMATION PLAN FOR : NEPHI SANDSTONE CORPORATION'S, CEDAR SPRINGS MINE, : JUAB COUNTY, UTAH | NOTICE OF TENTATIVE DECISION TO APPROVE NO. M/023/059 |
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THE STATE OF UTAH TO ALL OPERATORS, TAKERS OF PRODUCTION,
MINERAL AND ROYALTY OWNERS, AND PARTICULARLY ALL PERSONS
INTERESTED IN SECTION 15, TOWNSHIP 16 SOUTH, RANGE 1 WEST, SLBM, JUAB
COUNTY, UTAH.

Notice is hereby given by the Division of Oil, Gas and Mining of its tentative decision to approve the Large Mining Operations Notice of Intention for Nephi Sandstone Corporation's Cedar Springs Mine. Mining activities will affect the following area: E1/2 of the SE1/4 of Section 15, Township 16 South, Range 1 West, SLBM, Juab County, Utah.

Nephi Sandstone Corporation has submitted a permit application to expand an existing small mining project to a large mining operation. Reclamation surety has been provided to the Division for the proposed project disturbance. The operator will employ the following mining and reclamation techniques on approximately 5.9 acres of private land.

During Operations: The operation will be an open pit gypsum mining operation. Sparse soil resources and the overburden will be removed and stockpiled for reclamation. The exposed gypsum will be drilled and prepared for blasting as needed for production. A mobile crushing and screening plant will be used to crush, size, and stockpile the gypsum material. Stockpiled product will be loaded and trucked off site to established markets.

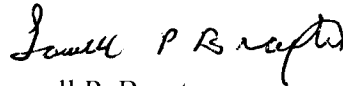
After Operations: After mining operations are concluded, pad areas will be contoured and scarified. Stockpiled overburden and soil material will be spread over recontoured areas and mulch compost will be used to enhance the soil and revegetation success. Seedbeds will be prepared by ripping prior to seeding to enhance water harvesting. Water bars will be built to control erosion and natural drainage patterns will be reestablished. Native seed species will be used for revegetation. The site will be left free draining. The site will be returned to wildlife habitat and grazing land.

The person representing the company is Mr. Bruce Evans; Phone (435) 623-2332. Nephi Sandstone Corporation is fulfilling obligations under the Utah Mined Land Reclamation Act of 1975, Utah Code Ann. §40-8-18.

Any person or agency aggrieved by this tentative decision to issue approval is hereby requested to submit written protest within thirty (30) days of the date of publication to Mary Ann Wright, Associate Director of Mining, Division of Oil, Gas and Mining, 1594 West North Temple, Suite 1210, Box 145801, Salt Lake City, Utah 84114-5801, setting forth factual reasons for the complaint. If no responsive written protests are received by the Division within 30 days after the last date of publication, the tentative decision of the Division will be final.

DATED THIS 19th day of December, 2003

STATE OF UTAH
DIVISION OF OIL, GAS AND MINING

A handwritten signature in black ink, appearing to read "Lowell P. Braxton".

Lowell P. Braxton
Director

CERTIFICATE OF MAILING

I hereby certify that I caused a true and correct copy of the foregoing Notice of Tentative Decision to Approve the Large Mining Notice of Intention for Nephi Sandstone Corporation's Cedar Springs Mine project, M/023/059 to be sent via facsimile, electronic mail, or mailed by first class mail, postage prepaid, the 19th day of December, 2003 to:

FACSIMILE: 237-2776 and
E-MAIL: naclegal@nacorp.com
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Joelle Burns, Secretary